



124 N. Cloverdale Blvd., Cloverdale, CA 95425
 Tel: 707-894-2521 | Fax: 707-894-3451
 Web: www.cloverdale.net

Business Tax Certificate # _____
 Business Name: _____
 Street Address: _____
 City/State/Zip: _____
 Business Phone: _____

CANNABIS BUSINESS TAX REMITTANCE FORM

Reporting Month: _____ Due Date: _____

Pursuant to Chapter 3.46 of the Cloverdale Municipal Code and City Council Resolution No. 032-2022, a cannabis business tax is imposed on gross receipts for those engaged in cannabis business within the City of Cloverdale. The tax is reported monthly and returns are due at the end of the month for the previous month.

1a	Total gross receipts for retail/delivery transactions for tax period	1a	
1b	Total gross receipts for cultivation transactions for tax period	1b	
1c	Total gross receipts for all other transactions for tax period	1c	
2a	Adjustments to retail/deliver must be itemized on attached Remittance Adjustment Form - A If no adjustments enter "00"	2a	
2b	Adjustments to cultivation must be itemized on attached Remittance Adjustment Form - A If no adjustments enter "00"	2b	
2b	Adjustments to all other transactions must be itemized on attached Remittance Adjustment Form - A If no adjustments enter "00"	2c	
3a	Taxable retail/delivery transactions	3a	
3b	Taxable cultivation transactions	3b	
3c	Taxable all other transactions	3c	
4	Total cannabis excise tax due City of Cloverdale Excise Tax 3.5% delivery/retail; 3% cultivation; 1% all other	4	
5	Tax prepayments made for the reporting month prior to due date- include receipts	5	
6	Remaining tax due (subtract line 5 from 4)	6	
7	Penalty 1: (multiply line 6 by 25% (.25) if your payment is made, or your tax return is filed, after the due date shown above)	7	
8	Penalty 2: (multiply line 6 by 25% (.25) if tax remains unpaid for a period exceeding one calendar month beyond the due date)	8	
9	Tax + Penalty (add lines 6 through 8)	9	
10	Interest on Tax Due: 1.5% per month or fraction thereof on the amount of tax from the last day of the month following the monthly period for which the amount or any portion thereof should have been paid until the date of payment (Line 9 x .015 x # of months delinquent) Number of Months Delinquent:	10	
11	Total Cannabis Business Tax due: (add Lines 9 and 10)	11	

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return

Authorized Signature: _____ Date: _____
 Print Name: _____ Title: _____
 Phone Number: () _____

Cannabis Tax Remittance Form Instructions

If you have questions or need assistance, contact the Office of the Finance Manager at (707) 894-2521 or sholmes@ci.cloverdale.ca.us. Regulations governing the Cannabis Business Tax, including exemption information, are located at the City's website: <http://www.cloverdale.net/index.aspx?nid=335>

Completed remittance forms can be submitted at: City of Cloverdale, Office of the Finance Manager, Business Tax Program – Cannabis Tax, 124 N. Cloverdale Blvd., Cloverdale, CA 95425

Note: **All payments must be deposited at Exchange Bank, Cloverdale Branch @ 116 S. Cloverdale Blvd., Cloverdale, CA 95425** at or before the due date.

Calculation of Cannabis Business Tax

Line 1: Gross Receipts for Tax Period is the total amount actually received or receivable from all sales; including membership dues and fees; the total amount or compensation actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as a part of or in connection with the sale of materials, goods, memberships, wares or merchandise; discounts, rents, royalties, fees, commissions, dividends, and gains realized from trading in stocks or bonds, however designated. Included in "gross receipts" shall be all receipts, cash, credits and property of any kind or natures, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever.

Line 2: Adjustments are any amounts deducted from gross receipts to arrive at the amount to be taxed. These items are clearly defined in Cloverdale Municipal Code 3.046.030 E 1-12. Examples of adjustments includes prior tax period overpayment, cash discounts allowed and taken on sales and property returned to the seller and refunded by the seller. *If you are claiming adjustments, complete and attach the Remittance Adjustment Form - A with your completed Cannabis Tax Remittance Form.*

Line 3: Taxable Transactions are Total Gross Receipts for the period Less Adjustments **Line 1 less Line 2.**

Line 4: Total Cannabis Excise Tax Due is Taxable Transactions multiplied by the City's current Cannabis Business tax rate. **Line 3 x 4.5% or .045**

Line 5: Tax Prepayments is a total of any and all prepayments made in the form of a deposit at Exchange Bank, Cloverdale Branch for reporting month.

Line 6: Remaining tax due is Total Cannabis Excise Tax Due less Prepayments. **Line 4 less Line 5**

For overdue payments made between 1 day but less than 1 calendar month late, complete Line 7. For overdue payments paid greater than 1 calendar month, complete both Line 7 and Line 8

Line 7: Penalty 1 is 25% penalty for tax remittance and/or tax payments paid between 1 day late but less than 1 calendar day month late. **Line 6 multiplied by 25% or .25**

Line 8: Penalty 2 is an additional 25% penalty for tax remittance and/or late tax payments paid greater than 1 calendar month past due date. **Line 7 multiplied by 25% or .25**

Line 9: Tax + Penalty is the amount of tax plus any penalties assessed. **Sum of Lines 6 through 8.**

Line 10: Interest on Tax Due: is 1.5% interest per month fraction of a month that is past due. **Multiply Line 9 by 1.5% or .015 and then by the number of months delinquent.**

Line 11: Total Cannabis Business Tax due: is the amount of tax required to be deposited into Exchange Bank, Cloverdale Branch prior to the Due Date.

Note that if you over-remitt, refunds will not be issued unless the Cannabis business establishes their right to such a refund by written records sufficient to show a refund is due. Any overpayments of tax and/or penalty can be deducted from a future remittance and must be itemized on the Remittance Adjustment Form. Therefore, please verify your calculations.

The City of Cloverdale Business Tax Program is providing this information as general guidance on the City's Cannabis Business Tax Ordinance. This information is provided as a public service and should not be construed or relied upon in any way as legal advice. Although we make every effort to correct any errors brought to our attention, please refer directly to the full text of the Ordinance: <http://www.cloverdale.net/DocumentCenter/View/2179>

Cannabis Business Tax

Remittance Adjustment Form - A



Office of the
Finance Manager
124 N. Cloverdale Blvd.,
Cloverdale, CA 95425
(707) 894-2521

Business Tax Certificate # _____
 Business Name: _____
 Street Address: _____
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 Business Phone: _____

This form should be used to document adjustments to Gross Receipts for your monthly Cannabis Business Tax.
The total on this form must be transferred to line 2 (Adjustments) of the Cannabis Tax Remittance Form.

Tax Period (Indicate Month and Year): _____

	Description of Adjustments	Amount
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
Total		\$ 0.00

I declare under penalty of perjury that the statements herein are true, correct, and complete.

Authorized Signature: _____ Date: _____

Print Name: _____ Title: _____

Phone Number: () _____